

ASSESSOR'S REPORT  
LELAND TOWNSHIP ANNUAL MEETING  
MARCH 19, 2022

The General Property Tax Act, Public Act 206 of 1893, is the usual reference source  
regarding the assessment and taxation of real and personal property.

*The assessing year is set by the General Property Tax Act of 1893 and the schedule is published annually by the State Tax Commission in the form of a bulletin titled  
**Property Tax and Equalization Calendar**. The schedule for 2022 has been set by Bulletin 13 of 2021, which was issued on October 12, 2021.*

2022 Assessment Roll General Statistics

Tax Day for the 2022 Assessment Roll was December 31, 2021

261 parcels transferred ownership in 2021

123 transfers resulted in the uncapping of the taxable value.

138 transfers were exempt from uncapping due to a variety of exemptions, including:

*State Tax Commission Bulletin 20 of 2017: C (u): Beginning December 31, 2014, a transfer of residential real property is not a transfer of ownership if the transferee is the transferor's or the transferor's spouses mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson or granddaughter and the residential real property is not used for any commercial purpose following the conveyance.*

2022 Total Real Property Taxable Value increased approximately 6.5% from 2021

2022 Total Real Property Assessed Value increased approximately 6.1% from 2021

2022 Parcels with Principal Residence Exemptions (includes full & partial): 924 vs. 910 in 2021

2022 Improved: 808 vs. 806 in 2021

2022 Vacant contiguous: 116 vs. 104 in 2021

2022 Number of Residential Buildings: 2110 vs 2069 in 2021

Includes both attached/detached accessory dwellings

2022 Number of Agricultural Buildings: 398 vs. 369 in 2021

2022 Number of Commercial Buildings: 105 vs. 103 in 2021

Parcel count by Class: see chart

Assessed value by Class: see chart

Taxable value by Class: see chart

Top 30 Statistics: see attached list

State Equalized Values (SEV)

Taxable Values

Owners by Taxable Values

Owners by SEV

Owners by Acreage and number of parcels

PROPOSAL A: GENERAL INFORMATION

In July of 1993, the legislature voted to eliminate property taxes as the source of school funding because of increasing reliance on property taxes for K-12 funding and the wide variation of per pupil spending between districts. In March of 1994, the voters approved Proposal A which replaced most of the school property taxes with an increase in the sales tax. This was the first statewide tax proposal in 20 years to be successful.

**The primary components of Proposal A are as follows:**

1. School property taxes in all districts were reduced to 18 mills or the number of mills levied in 1993 for school operating.
2. Homestead property and qualified agricultural property are exempt from the 18 mills.
3. A new value known as the "taxable value" was created. Each parcel now has three values, a capped value, an assessed value (SEV) and a taxable value. For tax purposes, the taxable values were capped at the 1994 value and can only increase at the rate of inflation or 5%, whichever is less. When a property sells it is uncapped and the state equalized value and the taxable value are the same for the next year. It is then recapped until it sells again.
4. Sales tax was increased from 4 to 6 cents per dollar. A statewide 6-mill State Education Tax was levied on all property. Taxes were increased on alcohol and tobacco and for the real estate transfer tax.
5. The constitution was amended to exempt school taxes from the uniformity provision of the constitution and any increase in school operating taxes now requires a 3/4 vote of both houses of the legislature.
6. Each school district receives a per pupil allotment from the state that is funded by the increase in sales and other taxes.

*Proposal A information from the State Tax Commission 2018 publication "Guide to Basic Assessing".*